

**AMENDMENTS TO THE CLAIMS:**

Please cancel claims 12-16, 22, 25, and 26, without prejudice or disclaimer of their subject matter, and amend claim 17, as indicated below. This listing of claims will replace all prior versions and listings of claims in the application:

**LISTING OF CLAIMS:**

1.-10. (Cancelled)

11. (Previously Presented) A polishing method according to claim 17, wherein said second polishing liquid does not contain abrasive grains.

12.-16. (Cancelled)

17. (Currently Amended) A polishing method comprising:  
preparing a first polishing liquid containing tetravalent cerium ions in a first concentration;  
adding a solvent for dilution to said first polishing liquid to form a second polishing liquid containing tetravalent cerium ions in a second concentration lower than the first concentration; and  
polishing a surface of a substrate containing Ru or a Ru compound in a surface region with the second polishing liquid,  
wherein said Ru compound is SrRuO<sub>3</sub>, and  
further wherein said addition of the solvent is carried out upon or immediately before the polishing of said substrate.

18. (Previously Presented) A polishing method according to claim 17, wherein said second polishing liquid contains cerium (IV) nitrate in a concentration of 0.75% or more by weight.

19. (Previously Presented) A polishing method according to claim 18, wherein said second polishing liquid contains cerium (IV) nitrate in a concentration of 0.75 to 2% by weight.

20. (Previously Presented) A polishing method according to claim 17, wherein said second polishing liquid contains diammonium cerium (IV) nitrate in a concentration of 3% or more by weight.

21. (Previously Presented) A polishing method according to claim 20, wherein said second polishing liquid contains diammonium cerium (IV) nitrate in a concentration of 3 to 8% by weight.

22. (Cancelled)

23. (Previously Presented) A polishing method according to claim 17, wherein said solvent has a property of dissolving a solute of said first polishing liquid and does not substantially contain any solute.

24. (Previously Presented) A polishing method according to claim 17, wherein said solvent consists essentially of water.

25.-26. (Cancelled)